

with the Secretary, the Secretary of Labor, and the Secretary of Agriculture on all regulations to implement the duties of the Secretary of State under this title and the amendments made by this title.

(c) REGULATIONS OF THE SECRETARY OF LABOR.—The Secretary of Labor shall consult with the Secretary of Agriculture and the Secretary on all regulations to implement the duties of the Secretary of Labor under this title and the amendments made by this title.

(d) DEADLINE FOR ISSUANCE OF REGULATIONS.—All regulations to implement the duties of the Secretary, the Secretary of State, and the Secretary of Labor created under sections 218, 218A, 218B, and 218C of the Immigration and Nationality Act, as added by section 721 of this Act, shall take effect on the effective date of section 721 and shall be issued not later than 1 year after the date of enactment of this Act.

SEC. 733. RELIGIOUS ORGANIZATIONS.

Section 274(a)(1) of the Immigration and Nationality Act (8 U.S.C. 1324(a)(1)) is amended by adding at the end the following:

“(C) It is not a violation of clauses (ii), (iii), or (iv) of subparagraph (A) for a religious denomination described in section 101(a)(27)(C)(i) or an affiliated religious organization described in section 101(a)(27)(C)(ii)(III), or their agents or officers, to encourage, invite, call, allow, or enable an alien who is present in the United States in violation of law to carry on the vocation described in section 101(a)(27)(C)(ii)(I), as a volunteer who is not compensated as an employee, notwithstanding the provision of room, board, travel, and other basic living expenses.”

SEC. 734. EFFECTIVE DATE.

(a) IN GENERAL.—Except as otherwise provided, sections 721 and 731 shall take effect 1 year after the date of enactment of this Act.

(b) REPORT.—Not later than 180 days after the date of enactment of this Act, the Secretary shall prepare and submit to the appropriate committees of Congress a report that describes the measures being taken and the progress made in implementing this title.

TEXT OF AMENDMENTS

SA 466. Mr. SHELBY submitted an amendment intended to be proposed by him to the bill H.R. 1268, Making emergency supplemental appropriations for the fiscal year ending September 30, 2005, to establish and rapidly implement regulations for State driver's license and identification document security standards, to prevent terrorists from abusing the asylum laws of the United States, to unify terrorism-related grounds for inadmissibility and removal, to ensure expeditious construction of the San Diego border fence, and for other purposes; which was ordered to lie on the table; as follows:

On page 169, between lines 8 and 9, insert the following:

REFUNDABLE WAGE DIFFERENTIAL CREDIT FOR ACTIVATED MILITARY RESERVISTS

SEC. 1122. (a) IN GENERAL.—Subpart C of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by redesignating section 36 as section 37 and by inserting after section 35 the following new section:

“SEC. 36. WAGE DIFFERENTIAL FOR ACTIVATED RESERVISTS.

“(a) IN GENERAL.—In the case of a qualified reservist, there shall be allowed as a credit

against the tax imposed by this subtitle an amount equal to the qualified active duty wage differential of such qualified reservist for the taxable year.

“(b) QUALIFIED ACTIVE DUTY WAGE DIFFERENTIAL.—For purposes of this section—

“(1) IN GENERAL.—The term ‘qualified active duty wage differential’ means the daily wage differential of the qualified active duty reservist multiplied by the number of days such qualified reservist participates in qualified reserve component duty during the taxable year, including time spent in a travel status.

“(2) DAILY WAGE DIFFERENTIAL.—The daily wage differential is an amount equal to the lesser of—

“(A) the excess of—

“(i) the qualified reservist's average daily qualified compensation, over

“(ii) the qualified reservist's average daily military pay while participating in qualified reserve component duty to the exclusion of the qualified reservist's normal employment duties, or

“(B) \$54.80.

“(3) AVERAGE DAILY QUALIFIED COMPENSATION.—

“(A) IN GENERAL.—The term ‘average daily qualified compensation’ means—

“(i) the qualified compensation of the qualified reservist for the one-year period ending on the day before the date the qualified reservist begins qualified reserve component duty, divided by

“(ii) 365.

“(B) QUALIFIED COMPENSATION.—The term ‘qualified compensation’ means—

“(i) compensation which is normally contingent on the qualified reservist's presence for work and which would be includible in gross income, and

“(ii) compensation which is not characterized by the qualified reservist's employer as vacation or holiday pay, or as sick leave or pay, or as any other form of pay for a non-specific leave of absence.

“(4) AVERAGE DAILY MILITARY PAY AND ALLOWANCES.—

“(A) IN GENERAL.—The term ‘average daily military pay and allowances’ means—

“(i) the amount paid to the qualified reservist during the taxable year as military pay and allowances on account of the qualified reservist's participation in qualified reserve component duty, determined as of the date the qualified reservist begins qualified reserve component duty, divided by

“(ii) the total number of days the qualified reservist participates in qualified reserve component duty during the taxable year, including time spent in travel status.

“(B) MILITARY PAY AND ALLOWANCES.—The term ‘military pay’ means pay as that term is defined in section 101(21) of title 37, United States Code, and the term ‘allowances’ means the allowances payable to a member of the Armed Forces of the United States under chapter 7 of that title.

“(5) QUALIFIED RESERVE COMPONENT DUTY.—The term ‘qualified reserve component duty’ means—

“(A) active duty performed, as designated in the reservist's military orders, in support of a contingency operation as defined in section 101(a)(13) of title 10, United States Code, or

“(B) full-time National Guard duty (as defined in section 101(19) of title 32, United States Code) which is ordered pursuant to a request by the President, for a period under 1 or more orders described in subparagraph (A) or (B) of more than 90 consecutive days.

“(c) QUALIFIED RESERVIST.—For purposes of this section—

“(1) IN GENERAL.—The term ‘qualified reservist’ means an individual who is engaged in normal employment and is a member of—

“(A) the National Guard (as defined by section 101(c)(1) of title 10, United States Code), or

“(B) the Ready Reserve (as defined by section 10142 of title 10, United States Code).

“(2) NORMAL EMPLOYMENT.—The term ‘normal employment duties’ includes self-employment.

“(d) DISALLOWANCE WITH RESPECT TO PERSONS ORDERED TO ACTIVE DUTY FOR TRAINING.—No credit shall be allowed under subsection (a) to a qualified reservist who is called or ordered to active duty for any of the following types of duty:

“(1) Active duty for training under any provision of title 10, United States Code.

“(2) Training at encampments, maneuvers, outdoor target practice, or other exercises under chapter 5 of title 32, United States Code.

“(3) Full-time National Guard duty, as defined in section 101(d)(5) of title 10, United States Code.

“(e) CREDIT INCLUDED IN GROSS INCOME.—Gross income includes the amount of the credit allowed the taxpayer under this section.”

(b) CONFORMING AMENDMENTS.—

(1) Paragraph (2) of section 1324(b) of title 31, United States Code, is amended by inserting before the period “, or from section 36 of such Code”.

(2) The table of sections for subpart C of part IV of chapter 1 of the Internal Revenue Code of 1986 is amended by striking the last item and inserting the following new items:

“Sec. 36. Wage differential for activated reservists.

“Sec. 37. Overpayments of tax.”

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2004.

SA 467. Mr. COBURN submitted an amendment intended to be proposed by him to the bill H.R. 1268, Making emergency supplemental appropriations for the fiscal year ending September 30, 2005, to establish and rapidly implement regulations for State driver's license and identification document security standards, to prevent terrorists from abusing the asylum laws of the United States, to unify terrorism-related grounds for inadmissibility and removal, to ensure expeditious construction of the San Diego border fence, and for other purposes; which was ordered to lie on the table; as follows:

On page 202, strike lines 1 through 13.

SA 468. Mr. COBURN submitted an amendment intended to be proposed by him to the bill H.R. 1268, Making emergency supplemental appropriations for the fiscal year ending September 30, 2005, to establish and rapidly implement regulations for State driver's license and identification document security standards, to prevent terrorists from abusing the asylum laws of the United States, to unify terrorism-related grounds for inadmissibility and removal, to ensure expeditious construction of the San Diego border fence, and for other purposes; which was ordered to lie on the table; as follows:

On page 166, strike lines 10 through 20 and insert the following:

108-199 is amended by striking all after “made available” and substituting”, notwithstanding section 2218(c)(1) of title 10,